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IN THE SENATE

SENATE BILL NO. 1140

BY JUDICIARY AND RULES COMMITTEE

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RELATING TO EXEMPTIONS FROM ATTACHMENT; AMENDING SECTION 11-605, IDAHO CODE, TO PROVIDE ADDITIONAL EXEMPTIONS AND VALUE OF CERTAIN PERSONAL PROPERTY FROM ATTACHMENT; AND DECLARING AN EMERGENCY.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. That Section 11-605, Idaho Code, be, and the same is hereby amended to read as follows:

- 11-605. EXEMPTIONS OF PERSONAL PROPERTY, WAGES, SALARIES OR OTHER COMPENSATION SUBJECT TO VALUE LIMITATIONS. (1) An individual is entitled to exemption of the following property to the extent of a value not exceeding five seven hundred fifty dollars (\$7500) on any one (1) item of property and not to exceed a total value of five seven thousand five hundred dollars (\$5,000 7,500) for all items exempted under this subsection:
 - (a) Household furnishings, household goods, and appliances held primarily for the personal, family, or household use of the individual or a dependent of the individual;
 - (b) If reasonably held for the personal use of the individual or a dependent, wearing apparel, animals, books, and musical instruments; and
 - (c) Family portraits and heirlooms of particular sentimental value to the individual.
- (2) An individual is entitled to exemption of jewelry, not exceeding one thousand dollars (\$1,000) in aggregate value, if held for the personal use of the individual.
- (3) An individual is entitled to exemption, not exceeding one two thousand five hundred dollars (\$\frac{1}{2},500\$) in aggregate value, of implements, professional books, <u>business equipment</u> and tools of the trade; and to an exemption of one (1) motor vehicle to the extent of a value not exceeding five seven thousand dollars (\$\frac{5}{7},000\$).
- (4) An individual is entitled to an exemption of provisions of food or water together with storage containers and shelving, sufficient for twelve (12) months for use of the individual or a dependent or dependents of the individual.
- (5) All courthouses, jails, public offices and buildings, schoolhouses, lots, grounds and personal property appertaining thereto, the fixtures, furniture, books, papers and appurtenances belonging and pertaining to the courthouse, jail and public offices belonging to any county of this state, or for the use of schools, and all cemeteries, public squares, parks and places, public buildings, town halls, markets, buildings for the use of fire departments and military organizations, and the lots and grounds thereto belonging and appertaining, owned or held by any town or incorporated city, or dedicated by such town or city to health, ornament or public use, or for the use of any fire or military company organized under the laws of this state. No article or species of property mentioned in this section is exempt from execution issued upon a judgment recovered for its price or upon a mortgage thereon.

 $(\underline{56})$ All arms, uniforms and accounterments required for the use of an individual as a peace officer, a member of the national guard or military service.

- (67) A water right not to exceed one hundred sixty (160) inches of water used for the irrigation of lands actually cultivated by the individual, and the crop or crops growing or grown on fifty (50) acres of land, leased, owned or possessed by an individual cultivating the same, provided, that the amount of the crops so exempted shall not exceed the value of one thousand dollars (\$1,000).
- (78) An individual is entitled to exemption of one (1) firearm valued at less than five seven hundred fifty dollars (\$7500), or less.
- (89) Any unmatured life insurance contract owned by an individual, other than a credit life insurance contract.
- $(9\underline{10})$ An individual's aggregate interest, not to exceed five thousand dollars (\$5,000) in any accrued dividend or interest under, or loan value of, any unmatured life insurance contract owned by the individual under which the insured is the individual or a person of whom the individual is a dependent.
- (101) An individual's aggregate interest in any tangible personal property, not to exceed the value of eight hundred dollars (\$800).
- (12) An individual's wages, salaries or other compensation earned by the individual as an employee or for personal services rendered but yet unpaid by the employer or person or entity for which personal services were rendered except as otherwise provided by state or federal law.
- SECTION 2. An emergency existing therefor, which emergency is hereby declared to exist, this act shall be in full force and effect on and after its passage and approval.